

California Resident Income Tax Return 1997

FORM

540

Fiscal year filers, enter year ending: month year 1 9 9 8

Step 1

Name and Address

Use mailing label or print.

Your first name		Initial	Last name		Your social security number				Do Not Write In These Spaces
If joint return, spouse's first name		Initial	Last name		Spouse's social security number				
Present home address — number and street including PO Box or rural route								Apt. no.	
City, town or post office					State	ZIP Code			
								P	
								AC	
								A	
								R	
								RP	

Step 2

Filing Status

Check only one.

- 1 ☐ Single
- 2 ☐ Married filing joint return (even if only one spouse had income)
- 3 ☐ Married filing separate return. Enter spouse's social security number above and full name here _____
- 4 ☐ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter child's name here. _____
- 5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19____.

Step 3

Exemptions

Attach check or money order and Form 540-V here.

- 6 If your parent(s), or someone else, can claim you (or your spouse, if married) as a dependent on their tax return, check the box here. ● 6 ☐
- 7 Personal: If you checked box 1, 3 or 4 above, enter 1. If you checked box 2 or 5, enter 2.
If you checked the box on line 6, see instructions. 7
- 8 Blind: If you (or if married, your spouse) are visually impaired, enter 1. If both are visually impaired, enter 2. 8
- 9 Senior: If you (or if married, your spouse) are 65 or older, enter 1. If both are 65 or older, enter 2. ● 9
- 10 Dependents: Enter name and relationship. Do not include yourself, your spouse or the person listed on line 4.

Enter the total number of dependents 10
- 11 Total number of exemptions. Add line 7 through line 10. 11

Step 4

Taxable Income

Attach copy of your Form(s) W-2, W-2G and 1099-R here.

- 12 State wages from your Form(s) W-2, box 17. ● 12
- 13 Federal adjusted gross income from Form 1040, line 32, Form 1040A, line 16, Form 1040EZ, line 4 or TeleFile Tax Record, line H 13
- 14 California adjustments — subtractions. Enter the amount from Schedule CA (540), line 32, column B ● 14
Caution: If the amount on Schedule CA (540), line 32, column B is a negative number, see instructions.
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. 15
- 16 California adjustments — additions. Enter the amount from Schedule CA (540), line 32, column C ● 16
Caution: If the amount on Schedule CA (540), line 32, column C is a negative number, see instructions.
- 17 California adjusted gross income. Combine line 15 and line 16 ● 17
- 18 Enter the larger of: ● 18

Your California itemized deductions from Schedule CA (540), line 39; OR Your California standard deduction shown below for your filing status: • Married filing joint, Head of household, or Qualifying widow(er) . . . \$5,166 • Single or Married filing separate \$2,583 (Dependent of someone else and checked box on line 6. . . See instructions)	}	
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- 19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- 19

Step 5

Tax

- 20 Tax. Check if from ☐ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 or ☐ FTB 3803 ● 20
Caution: If under age 14 and you have more than \$1,300 of investment income, read the line 20 instructions to see if you must attach form FTB 3800.
- 21 Exemption credits. ● 21
Caution: See the line 21 instructions before making an entry on this line.
Check if from ☐ Flowchart ☐ Federal AGI limit or ☐ California TMT limit
- 22 Subtract line 21 from line 20. If less than zero, enter -0- 22
- 23 Tax. Check if from ☐ Schedule G-1, Tax on Lump-Sum Distributions; and ● 23
☐ form FTB 5870A, Tax on Accumulation Distribution of Trusts
- 24 Add line 22 and line 23. Continue to Side 2 24

Step 6

Credits

25	Amount from Side 1, line 24	25	
28	Enter credit name _____ code no. _____ and amount . . .	28	
29	Enter credit name _____ code no. _____ and amount . . .	29	
30	Enter credit name _____ code no. _____ and amount . . .	30	
31	To claim more than three credits, see instructions	31	
33	Add line 28 through line 31. These are your total credits	33	
34	Subtract line 33 from line 25. If less than zero, enter -0-	34	

Step 7

Other Taxes

35	Alternative minimum tax. Attach Schedule P (540)	35	
36	Other taxes and credit recapture. See instructions	36	
37	Add line 34 through line 36. This is your total tax	37	

Step 8

Payments

38	California income tax withheld. Enter total from your 1997 Form(s) W-2, W-2G, 1099-MISC and 1099-R. Also attach the Form(s) to Side 1	38	
39	1997 CA estimated tax and amount applied from your 1996 return. Include the amount from form FTB 3519 or Schedule K-1 (541)	39	
41	Did either you or your spouse receive more than \$31,767 in wages in 1997? Yes. See instructions. No. Go to line 42	41	
42	Add line 38 through line 41. These are your total payments	42	

Step 9

Overpaid Tax or Tax Due

43	Overpaid tax. If line 42 is more than line 37, subtract line 37 from line 42.	43	
44	Amount of line 43 you want applied to your 1998 estimated tax	44	
45	Overpaid tax available this year. Subtract line 44 from line 43.	45	
46	Tax due. If line 42 is less than line 37, subtract line 42 from line 37.	46	

Step 10

Contributions

47	Contribution to California Seniors Special Fund. See instructions	47	
You may make a contribution of \$1 or more to:			
48	Alzheimer's Disease/Related Disorders Fund	48	00
49	California Fund for Senior Citizens	49	00
50	Rare and Endangered Species Preservation Program	50	00
51	State Children's Trust Fund for the Prevention of Child Abuse	51	00
52	California Breast Cancer Research Fund	52	00
53	California Firefighters' Memorial Fund	53	00
54	California Public School Library Protection Fund	54	00
55	D.A.R.E. California (Drug Abuse Resistance Education) Fund	55	00
56	California Military Museum Fund	56	00
57	Add line 47 through line 56. These are your total contributions	57	

Step 11

Refund or Amount You Owe

58	REFUND OR NO AMOUNT DUE. Subtract line 57 from line 45. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000	58	\$	
59	AMOUNT YOU OWE. Add line 46 and line 57. Make a check/money order payable to "Franchise Tax Board" for the full amount. Write your social security number and "1997 Form 540" on it. Complete Form 540-V. Attach both to the front of your Form 540 and mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	59	\$	

Step 12

Interest and Penalties

60	Interest, late return penalties and late payment penalties.	60	
61	Underpayment of estimated tax. If form FTB 5805 or 5805F is attached, check here	61	
62	If you do not need California income tax forms mailed to you next year, check here.	62	

IMPORTANT: See "Sign Your Return" in the Form 540 instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

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Sign Here

It is unlawful to forge a spouse's signature.

Your signature	Daytime phone number
X	() +
Spouse's signature (if filing joint, both must sign)	Date + +
X	
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)	Preparer's SSN/FEIN
Firm's name (or yours if self-employed)	Firm's address